

**INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH "DB": AGRA  
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
(Through virtual hearing)**

**ITA No.221/AGR/2023  
(Assessment Year: 2017-18)**

<b>Anmol Dixit,</b> C/o. JN Goyal & Company, C-162, Ranjeet Nagar, Bharatpur, Rajasthan, 321001 (Appellant) <b>PAN:AORPD6237R</b>	Vs. ACIT, Circle-4(2)(1), Farukhabad  (Respondent)
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Assessee by :	None
Revenue by:	Shri Shailender Shrivastava, Sr. DR
Date of Hearing	06/02/2025
Date of pronouncement	06/02/2025

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No. 221/AGR/2023 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 28.03.2023 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 27.11.2019 by the Assessing Officer, ACIT, Circle-4(2)(1), Farukhabad (hereinafter referred to as 'ld. AO').
2. At the outset, we find that there is a delay in filing of appeal by 214 days by the assessee for which a defect notice was issued by the registry. Considering the reasons adduced in the condonation petition together with the affidavit thereon, in the interest of substantial justice, we are inclined to condone the delay and admit the appeal of the assessee for adjudication.

3. None appeared on behalf of the assessee despite issuance of notice. Hence we proceed to dispose of this appeal after hearing the Id DR and based on materials available on record.

4. The assessee has raised the following grounds of appeal:-

*1. The appellant respectfully draws attention to a critical issue regarding the notice issued under Section 250 of the Income Tax Act, 1961, which were regrettably not served, thereby denying the appellant the fundamental opportunity to present their case. This omission constitutes a significant breach of natural justice principles within this context.*

*2. Additionally, it is crucial to highlight that the order issued by NFAC appears to be arbitrary, whimsical, and devoid of substance and needs to be annulled or remanded to the file of NFAC (CIT-A).*

*3. Additionally, it's noted that the learned CIT (Appeals) seemingly overlooked the assessment officer's casual rejection of the books of account without indicating any specific deficiencies within them.*

*4. Furthermore, the learned CIT (Appeals) failed to recognize that the application of Section 144 of the Act by the assessment officer, using a hypothetical and arbitrarily set net profit rate of 8%, lacks a substantial and cogent basis.*

*5. The facts and the circumstance of the case the learned CIT(Appeals) failed to appreciate that the error in judgment by the Assessing Officer in acknowledging the disclosure of income from interest and subsequently adding it again is a grievous oversight that warrants rectification.*

*6. The confirmation of additions by NFAC without due consideration for fair hearing and a judicial approach to reaching conclusions is an evident flaw in their decision-making process.*

*7. In consideration of the aforementioned points, the appellant fervently urges for a fair and thorough adjudication of all grounds pressed in appeal before the NFAC (CIT-A). Additionally, any further relief deemed appropriate by the Honorable Bench in light of the circumstances and legal context of the case is also earnestly sought.*

*8. It is pertinent to note that the appellant reserves the right to add, amend, waive, substitute, or delete any additional grounds of appeal before their adjudication by the esteemed Bench."*

5. We find on perusal of the order of the Id NFAC, the same has been decided exparte without the presence of the assessee. Hence we deem it fit

and appropriate, in the interest of justice and fair play, to restore this appeal to the file of Id NFAC for de novo adjudication of the grounds raised by the assessee before it in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to raise additional grounds and file additional evidences, if any, if it so desires. With these directions, the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 06/02/2025.

-Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 06/02/2025  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi